

# bsi.

## Opinion Statement



### Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Wafer Works Corporation  
Yangmei Branch  
No.1, Pingguo Rd.  
Yangmei Dist.  
Taoyuan City 32658  
Taiwan

合晶科技股份有限公司  
楊梅廠  
臺灣  
桃園市  
楊梅區  
瑞坪里  
蘋果路一號  
32658

Holds Statement No: GHGEV 803229

#### Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Wafer Works Corporation Yangmei Branch for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 1,523.6145 tonnes of CO<sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 19,785.2928 tonnes of CO<sub>2</sub> equivalent.
- Wafer Works Corporation Yangmei Branch has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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Verification are based on reasonable level of assurance

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2023-01-01 to 2023-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2023 is 0.494 kgCO<sub>2</sub> per kWh.

EMISSIONS		Notes	tonnes CO <sub>2</sub> e
Category 1: Direct GHG emissions and removals			1,523.6145
1.1	Stationary combustion		793.9564
1.2	Mobile combustion		0.5473
1.3	Industrial processes (anthropogenic systems)		643.1528
1.4	Fugitive (anthropogenic systems)		85.9580
1.5	Land use, land use change and forestry	NA	-
Direct emissions in tonnes of CO <sub>2</sub> e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			19,785.2928
2.1	Indirect emissions from imported electricity	location-based approach	19,785.2928
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		Power Purchase Agreements:	810,000 kWh
2.1	Indirect emissions from imported electricity	market-based approach	19,385.1528
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)	N/A	

\* NS: Non significant; N/A: Not Applicable.

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO <sub>2</sub> e
Category 3: Indirect GHG emissions from transportation				1,276.8608
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Road transport (big truck): 171,305.9148tkm Road transport (small truck): 117.8000 tkm Air transport: 2,635.2406 tkm Sea transport: 632,631.5556 tkm	38.0932
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Road transport: 761.7133 tkm Air transport: 852,932.2828 tkm	989.5012
3.3	Emissions from Employee commuting	Use the Distance-based method	Automobile: 1,962,450.0000 pkm	225.6818
3.4	Emissions from Client and visitor transport	NS		
3.5	Emissions from Business travels	Use the Spend-based method	THSR 0.2620 tCO <sub>2</sub> e Airplane 21.0693 tCO <sub>2</sub> e Automobile 16,162.0000 pkm Taxi 2,967.7704 pkm	23.5846
Category 4: indirect GHG emissions from products used by organization				80.3622
4.1	Emissions from Purchased goods	NS		
4.2	Emissions from Capital goods	NS		
4.3	Emissions from the disposal of solid and liquid waste	Use the Waste-type-specific method and the Distance-based method	Total waste 664.7712 t transport 192,611.6184 tkm	80.3622
4.4	Emissions from the use of assets	NS		
4.5	Emissions from the use of services that are not described in the above subcategories	NS		

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
Wafer Works Corporation Yangmei Branch No.1, Pingguo Rd. Yangmei Dist. Taoyuan City 32658 Taiwan 合晶科技股份有限公司 楊梅廠 臺灣 桃園市 楊梅區 瑞坪里 蘋果路一號 32658	The Greenhouse Gas Emissions with Wafer Works Corporation Yangmei Branch for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 1,523.6145 tonnes of CO <sub>2</sub> equivalent and indirect greenhouse gas emissions from imported energy 19,785.2928 tonnes of CO <sub>2</sub> equivalent.



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